

Utah Counties Indemnity Pool Reimbursement Policy

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Purpose

This policy defines the travel policy for UCIP Trustees and employees to assure compliance with rates set in accordance with U.C.A. 63A-3-107 and to assure proper oversight of public funds. It is the intent of the UCIP Board of Trustees for all rates of reimbursement under this policy comply with the maximums set out in Rule R25-7 (see Appendix A) and any reimbursement rate exceeding rates set out in the rules is considered amended to comply with the rule.

PART I - General Policy Provisions

1. Amendment by Change in Statute or Rule

The rates identified in this policy are meant to follow the rates required by U.C.A. 63A-3-107 and rules adopted in accordance with statute, and all rates identified herein are considered amended to comply with such statutes and rules at the effective date of any change to statute or rule.

2. Definitions

“Home” means either the traveler’s actual home, or their office, depending on where they depart from or return to.

“Traveler” means a UCIP Trustee or employee traveling on UCIP business.

“Original receipt” or “original invoice” means a hardcopy receipt or invoice received directly from the vendor at the time of purchase and includes any faxed or scanned receipt/invoice received directly from a vendor.

3. Approval by CEO/CFO

When approval is required by the CEO, and the CEO is the traveler, the approval shall be made by the CFO. When approval is required by the CFO and the CFO is the traveler, the approval shall be made by the CEO.

4. Tax Consequences

The traveler is responsible for any tax consequences associated with this reimbursement policy.

PART II - Transportation Policy

1. Commercial Airlines

(a) Reservations

- i. Reservations (in-state, out-of-state, and foreign travel) should be made through the Chief Financial Officer in an effort to determine the least expensive air fare available at the time reservations are made. Where special and reduced fares are available, they may be secured with approval of the CFO.
- ii. Travelers making their own travel arrangements should consider making reservations far enough in advance and flying during off-peak times of the week to qualify for discount fares, if possible. If a traveler has made alternate travel arrangements, which resulted in a higher cost to UCIP, without the approval of the CFO, the traveler must reimburse UCIP for the additional cost. If a traveler makes their own travel arrangements a copy of the traveler's itinerary must be attached to the Travel Reimbursement Request.
- iii. Travelers may stay at their destination over a weekend if it reduces the total cost of the trip (i.e., the ticket savings is greater than the cost of lodging and per diem.) The traveler does not earn comp time or overtime for the weekend stay. Traveler should be as flexible as possible on flight times and travel days.
- iv. Priority seating charges will not be reimbursed unless preapproved by the CFO. Exceptions will be allowed for unusual circumstances when approved by the CFO or CEO prior to the trip.
- v. Only one change fee per trip will be reimbursed by UCIP. An explanation for any additional changes or any other exception to this policy must be given and approved by the CFO or CEO.
- vi. If a traveler chooses to make a same-day change to a different flight, they may do so without prior approval of the CFO as long as the fee is not more than \$50.
- vii. Travelers will be reimbursed for mileage to and from the airport, or mileage to and from the airport for someone to drop off and pick up the traveler (two trips).
- viii. Travelers will be reimbursed for long-term parking or away-from-the-airport parking. The maximum reimbursement for parking is the long-term parking rate at the airport they are flying out of. If the parking

reimbursement is \$20.00 or more, the parking receipt must be included with the Travel Reimbursement Request).

(b) Discounts, Credits, and Special Coupons

- i. Personal airline frequent flyer programs and hotel frequent lodging programs, credit card programs and any other programs which give a traveler on UCIP business credit for miles/hours flown, or nights lodged shall be considered the property of the traveler.
- ii. A traveler may utilize such credits while travelling on UCIP business; however, the traveler will not be reimbursed for the credits.
- iii. Discounts, credits, miles, special coupons or other benefits earned on a UCIP credit card or bank card as a result of trustee or employee travel shall be considered the property of UCIP and may not be used by trustees or employees for personal use.

2. Private Vehicles

(a) Use of Private Vehicle/Member Owned Vehicle by Trustee

- i. Trustees using a private vehicle for UCIP business travel will be reimbursed at the rate allowed under Rule R25-7.
- ii. If the Board Member uses a Member owned vehicle for UCIP business travel, the Member will be reimbursed at the rate allowed under Rule R25-7.
- iii. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

(b) Use of a Private Vehicle by Employee

- i. Employees who receive an automobile allowance will be reimbursed 42 cents per mile.
- ii. Employees who chose to use a private vehicle when they have the option of riding with an employee who receives an automobile allowance will be reimbursed 42 cents per mile.
- iii. Employees using private vehicles on approved UCIP business when the option of riding with an employee who receives an automobile allowance is not available will be reimbursed at the rate allowed under Rule R25-7.
- iv. When one or more employees are planning to attend the same meeting, travel in private vehicles will be approved only for the number of vehicles sufficient to transport those attending at the discretion of the CEO. Employees who chose to use a private vehicle when they have the option

of riding with another employee attending the same meeting will not be reimbursed unless preapproved by the CEO. If use is approved by the CEO the employee will be reimbursed at the rate of 42 cents per mile.

- v. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

(c) Mileage Computation/Parking

- i. Mileage reimbursement will be computed based on the most economical (fastest or shortest) route.
- ii. Vicinity and/or local travel made during a UCIP business trip should be recorded separately from mileage between points of travel. Personal travel such as to restaurants, movies, etc. is not reimbursable.
- iii. If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed at actual cost as an incidental expense.

(d) Insurance on Private Vehicles

- i. The reimbursement rate includes an amount for the cost of insurance of a personal auto.
- ii. Physical damage to a traveler's personal auto is the responsibility of that individual or his/her insurance company. However, if the vehicle was being used on approved UCIP business travel at the time of the accident, the traveler may be reimbursed their deductible up to \$500.
- iii. An automobile liability claim arising during approved UCIP business travel against a traveler is the responsibility of that individual or his/her insurance company. However, if the claim is in excess of the limits carried by the traveler on their personal auto policy, a claim should be filed with UCIP.

(e) Driving a Private Vehicle Instead of Using Commercial Airline

- i. A traveler may drive a personal vehicle instead of flying if pre-approved by the CEO.
- ii. A traveler may be reimbursed for meals, lodging and incidental expenses (such as toll fees, parking fees, etc.) for a reasonable amount of travel time, however, if the total cost of the trip exceed the equivalent cost of the airline trip the traveler will be reimbursed the amount of the equivalent airline trip only.
- iii. The traveler may be required to submit a schedule comparing the cost of driving with the cost of flying for the CEO to make a determination on approval. The schedule should show that the total cost of the trip driving

compared to the total cost of the trip flying. The comparison should show the lowest airfare within 30 days prior to the departure date (15 to 30-day advance reservation), round trip mileage from home base to the airport, airport parking at the current long-term parking rate, and the cost of a shuttle, taxi or rental car. If a comparison is requested, it should be attached to the Travel Reimbursement Request.

3. Rental Vehicles

(a) Approval/Reimbursement

- i. Rental car use for UCIP business travel must be preapproved by the CEO.
- ii. If the cost of rental car use including gas charges, insurance and incidental rental charges is less than the equivalent mileage reimbursement for personal vehicle use, the employee will be reimbursed for all such actual rental costs.
- iii. If the cost of a rental car for instate travel exceeds the cost of equivalent mileage reimbursement for personal vehicle use, the employee will be reimbursed the amount of the equivalent personal vehicle use reimbursement only.

(b) Rental Vehicle Procedures

- i. Travelers must rent vehicles to be used for approved UCIP business in their own names.
- ii. As most Utah automobile insurance policies include insurance coverage within the 50 states and the District of Columbia, and UCIP's liability coverage will cover claims in excess of policy limits, travelers should not need to purchase additional liability or physical damage insurance on the rental agreement. Travelers should check with their insurance agent to confirm if their policy covers liability and physical damage to rental vehicles. If the rental company offers Loss of Use insurance, which is not covered by personal insurance or UCIP, that additional insurance should be purchased and will be reimbursed to the traveler. If the traveler chooses to buy additional insurance other than Loss of Use insurance for rentals within the 50 states and the District of Columbia, the traveler will not be reimbursed for such additional insurance. If the travel is outside the 50 states and the District of Columbia, the additional insurance should be purchased and will be reimbursed.
- iii. Liability and physical damage coverages provided by UCIP are for travelers on official UCIP business and necessary associated use only. It will not extend to side trips and other personal use by the traveler. Travelers should be sure their personal insurance will cover the rental vehicle for personal use.

- iv. The traveler will be reimbursed the actual rate charged by the rental agency for a standard mid-sized car. Upgrades in size or model, made when picking up the rental vehicle, will not be reimbursed.
- v. The traveler must have approval for a rental car, as described above, in order to be reimbursed for rental car parking.
- vi. Traveler should not accept the fuel purchase option upon pick up of the rental car unless they are certain they will use enough gas to make that option cost effective. If this option is accepted solely for convenience at a higher cost than returning the vehicle with the same level of fuel as when picked up, the traveler will not be reimbursed. If the fuel purchase option is not used, the traveler will be reimbursed for the actual cost of fuel to return the vehicle with the same level of fuel as when picked up. Employees with UCIP business credit cards may use the card to purchase fuel for rental vehicle.

PART III - Lodging Policy

1. Hotel Lodging

(a) Conference Hotel Lodging

- i. For stays at a conference hotel, traveler will be reimbursed the actual cost plus tax for both in-state and out-of-state travel.
- ii. The traveler should coordinate with the CFO to make reservations but may make their own reservations for the conference hotel if special accommodations are needed.
- iii. Additional costs for special accommodations and incidental room charges are not reimbursable to the traveler.

(b) Non-Conference Hotel Lodging

- i. For in-state lodging at a non-conference hotel secured by the traveler, UCIP will reimburse the actual cost up to the rate set out in Rule 25-7 per night for single occupancy plus tax and any mandatory fees charged by the hotel, except as noted in the Table.
- ii. For out-of-state lodging at a non-conference hotel booked by the traveler, UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging rate for the location (see: gsa.gov).
- iii. UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, for in-state or out-of-state non-conference travel stays when reservations are booked by the CFO. If lodging is not available at the allowable rate in the area the traveler needs to stay, the CFO will book a hotel with the best available rate. In this circumstance, the traveler will be reimbursed at the actual rate booked plus tax and any mandatory fees charged by the hotel.
- iv. If a traveler chooses to stay at an in-state non-conference hotel other than one booked by the CFO that costs more than the In-State Hotel Rate Table 5 limit, the traveler will only be reimbursed the for the allowable rate plus tax and any mandatory fees charged by the hotel.
- v. If a traveler chooses to stay at an out-of-state non-conference hotel other than one booked by the CFO that costs more than the federal lodging rate for the location (see www.gsa.gov), the traveler will only be reimbursed the for the allowable rate plus tax and any mandatory fees charged by the hotel.

- vi. Employees traveling less than 50 miles in excess of their normal office commute are not entitled to lodging reimbursement without preapproval of the CEO.
- vii. When UCIP pays for a person from out-of-state to travel to Utah for UCIP business, reimbursement will be made on the same basis as for a trustee or employee.
- viii. Lodging is reimbursed at the rates listed above for single occupancy only. For double traveler occupancy, triple traveler occupancy, and quadruple travel occupancy see rates set out in Rule 25-7.
- ix. Exceptions will be allowed for unusual circumstances when approved by the CEO or CFO prior to the trip.
- x. When lodging is required, travelers should stay at the lodging facility nearest to the meeting/training/work location in order to minimize transportation costs.

(c) Hotel Lodging Receipts

- i. A proper receipt for lodging accommodations must accompany each request for reimbursement.
- ii. A proper receipt is a copy of the registration form generally used by motels and hotels which includes the following information:
 - 1. Name of motel/hotel
 - 2. Street address of motel/hotel
 - 3. Town and state of motel/hotel
 - 4. Telephone number of motel/hotel
 - 5. Current date
 - 6. Name of person or persons staying at the motel/hotel
 - 7. Date(s) of occupancy
 - 8. Amount and date paid
 - 9. Signature of agent
 - 10. Number in the party
 - 11. Occupancy (single, double, triple, or quadruple)

2. Lodging at other than a Motel/Hotel

(a) Private Residence

- i. Travelers that stay with friends or relatives at a private residence rather than a motel/hotel will be reimbursed at the rate per night set out by Rule 25-7 with no receipts required.

(b) Camper/Trailer

- i. Travelers that use personal campers or trailer homes instead of staying in a motel/hotel will be reimbursed at the rate set out by Rule 25-7 per night with no receipts required, or actual cost up to the rate set out by Rule 25-7 per night with a signed receipt from a facility such as a campground or trailer park.

PART IV - Meal Policy

1. Allowance Rates

(a) In-State Travel

- i. The basic meal allowance for a 24-hour period of travel is set out in Rule 25-7.
- ii. The allowance rates include tax, tips, and other expenses associated with the meals.

(b) Out-of-State Travel

- i. The basic meal allowance for a 24-hour period of travel is set out in Rule 25-7.

(c) Out-of-State Travelers Who Come to Utah

- i. When UCIP pays for an out-of-state person to travel to Utah, the traveler may be reimbursed up to the out-of-state meal per-diem as set out in Rule 25-7.
- ii. Exceptions may be allowed for unusual circumstances when approved by the CEO or CFO prior to the trip.

(d) Tier I Premium Locations

- i. The Tier I Premium Locations are:
 - Anchorage
 - Chicago
 - Hawaii
 - New York City
 - San Francisco
 - Seattle
- ii. For meals in Tier I Locations the traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to the rate set out in Rule 25-7 per day.
- iii. The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day.

- iv. The traveler will qualify for premium location rates on the day travel begins and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days.
 - v. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
 - vi. Actual meal cost includes tax and tip.
 - vii. Alcoholic beverages are not reimbursable.
- (e) Tier II Premium Locations
- i. The Tier II Premium Locations are:
 - Atlanta
 - Baltimore
 - Boston
 - Dallas
 - Los Angeles
 - San Diego
 - Washington, DC
 - ii. The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to the rate set out in Rule 25-7 per day.
 - iii. The traveler may choose different reimbursement methods during the trip; however, the same method of reimbursement must be used for an entire day.
 - iv. The traveler will qualify for premium location rates on the day travel begin and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days.
 - v. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
 - vi. Actual meal cost includes tax and tip.
 - vii. Alcoholic beverages are not reimbursable.

2. Complimentary Meals

- (a) Complimentary meals of a hotel, motel, and/or association and meals included in the conference registration costs are deducted from the premium location allowance as set out in Rule 25-7.

3. Allowance Computation

(a) The Day Travel Begins

- i. The meal reimbursement the traveler is entitled to is determined by the time of day he leaves his home. (Travelers living on the Wasatch front are allowed one to two hours' time for travel and reporting for boarding prior to the scheduled departure time. Travelers may be required to be at the airport earlier to go through security.) The 24-hour period is divided into four quarters for making the determination (see Table 3, Appendix A)

(b) Days at the Location

- i. The traveler is entitled to the total meal allowance, as described above. This is reduced by any complimentary meals or meals included in function registration costs. (See Complimentary Meals and Meals Included in a Registration Fee in this policy.)

(c) The Day the Travel Ends

- i. The meal reimbursement the traveler is entitled to is determined by the time of day he returns to his home. The 24-hour period is divided into four quarters for making the determination (see Table 4, Appendix A)

(d) Tips and Tax on Meals

- i. Tips and tax on meals are included in the per diem amount.

(e) Allowances for Non-Overnight Trips

- i. Under the following conditions an employee may be authorized by the CEO to receive a taxable* meal allowance when their destination is at least 100 miles from their home and they do not stay overnight.
- ii. Breakfast – When the individual leaves their home base before 6:00 a.m.
- iii. Lunch – When the trip meets one of the following conditions:
 - 1. The trip is of such duration as to warrant entitlement to breakfast and dinner.
 - 2. The traveler leaves their home base before 10:00 a.m. and returns after 2:00 p.m.

- 3. The CEO provides approval based on circumstances.
- iv. Dinner – When the individual returns to their home base after 6:00 p.m.
- v. A meal allowance shall not be claimed or authorized for any complimentary meal(s) received by the employee.

*Required by IRS regulations for travel without overnight lodging

(f) Complimentary Meals

- i. Complimentary meals of a hotel, motel, and/or association, and meals included in the registration cost are deducted from the total daily meal allowance.
- ii. Meals provided on airlines will not reduce the meal allowance.
- iii. Continental breakfasts will not reduce the meal allowance. Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a “continental breakfast” if no hot food items are offered.

(g) Meals Included in a Registration Fee

- i. The value of meals included in the registration for a function will be deducted according to the allowances listed above.
- ii. Continental breakfasts will not reduce the meal allowance.

(h) Foreign Countries

- i. The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed the actual meal cost, with original receipts, not to exceed the United States Department of State Meal and Incidental (M&IE) rate for their location as of the date of travel.
- ii. The traveler may combine reimbursement methods during a trip; however, he/she must use the same method of reimbursement for an entire day.
- iii. Reimbursement is for the traveler only.
- iv. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only.
- v. Actual meal cost includes tax and tip.
- vi. Alcoholic beverages are not reimbursable.

PART V - Incidental Expense Policy

1. Reimbursable Incidental Expenses

(a) Gratuities/Tips

- i. Gratuities/Tips for various services such as assistance with baggage, maid service and bellman may be reimbursed up to an amount set out in Rule 25-7.
- ii. Allowances for meal reimbursements are inclusive of tax and tips and should not be reimbursed as incidental expenses.

(b) Ground Transportation

- i. Ground transportation expense for all official business use of taxi, bus, and other ground transportation will be reimbursed at actual cost.
- ii. Ground transportation for non-UCIP business use is not reimbursable.

(c) Parking Expense

- i. If the traveler uses a private vehicle or rental vehicle on official UCIP business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.
- ii. Airport parking reimbursement is limited to the long-term parking rate at the airport the traveler is departing from.
- iii. Hotel parking will be reimbursed as an incidental expense if it is not included on the hotel bill, in which case it will be reimbursed as lodging expense.

(d) Registration

- i. Registration fees for conferences or courses should be paid in advance by the CFO.
- ii. If the traveler must pay the registration when they arrive, the traveler may use a UCIP business credit card if one is issued to them or may be reimbursed the registration as an incidental expense.

(e) Laundry

- i. Actual laundry expenses up to \$18 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night out.

(f) Miscellaneous

- i. An amount set out in Rule 25-7 will be allowed for travelers away in excess of six consecutive nights, beginning after the sixth night out. This amount is intended to cover other miscellaneous incidentals not included in this policy.
 - ii. This allowance is not available for travelers attending conferences.
- 2. Documentation for Incidental Expenses
 - (a) Receipts
 - i. Original receipts should be provided whenever possible.
 - ii. A completed Expense Report signed by the traveler in lieu of original receipt is acceptable for documenting expenses of \$20 or less.
 - iii. Reimbursement of individual incidental expenses of more than \$20 without an original receipt must be approved by the CEO.

PART VI - Reimbursement Procedure

1. Reimbursement from UCIP

(a) Expense Reimbursement Request

- i. Travelers must submit a UCIP Expense Statement to receive reimbursement from UCIP under this policy.
- ii. The form must have the traveler's original signature verifying the expenditures.

(b) Receipts

- i. Original receipts should be provided with the Expense Statement whenever possible.
- ii. A completed Expense Statement signed by the traveler in lieu of original receipt is acceptable for documenting expenses of \$20 or less.
- iii. Reimbursement of individual expenses of more than \$20 without an original receipt must be approved by the CEO.

(c) Reimbursement Approval

- i. With the exception of the CFO, all travel expense vouchers must be approved by the CFO.
- ii. If the traveler is the CFO, he/she should sign as the traveler but have the CEO sign for approval.

2. Reimbursement by a Third Party

(a) Third Party Reimbursement to UCIP

- i. If a third party will reimburse travel related expenses of an employee that travels on UCIP time or for UCIP business, the traveler may seek reimbursement from UCIP and assist with UCIP's reimbursement by the third party.
- ii. This option should be used if the third-party reimbursement is less than what would be allowed by this policy.
- iii. Employee should submit a UCIP Expense Statement in accordance with section 1.A. above for reimbursement from UCIP.
- iv. Employee must provide UCIP all documentation required by the third party for reimbursement.

(b) Third Party Reimbursement Directly to Employee

- i. If a third party will reimburse the travel related expenses of an employee that travels on UCIP time or for UCIP business, the employee may seek direct reimbursement from the third party.
 - ii. If the employee is reimbursed directly from the third party, documentation of such reimbursement must be provided to the CFO to assure there has been no duplication of reimbursement, and to retain for tax audit purposes.
 - iii. In these instances, the maximum that the employee may be reimbursed for meals without tax consequence is the United States Department of State Meal and Incidental (M&IE) rate for their travel destination.
 - iv. If the amount reimbursed by the third party is greater than allowed by this policy, the difference should be returned to the third party by the employee. If retained by the employee, the amount in excess of this policy must be included in the taxable income of the employee.
- (c) Third Party Reimbursement to Employee When UCIP has Reimbursed Expenses
 - i. If an employee receives reimbursement from a third party for expenses that have been reimbursed by UCIP under this policy, the employee must deposit the total third-party reimbursement with the CFO as a refund of expenditure.
- (d) Exceptions to Reimbursement Policy
 - i. If unique circumstances may prevent a traveler from following this policy, a request for an exception may be made to the CEO.

PART VII - Advances Policy

1. Advance Reimbursement of Expected Expenses

(a) Meal & Incidental Per Diem Advances

- i. Advances for meals and incidentals are available at the discretion of the CFO.
- ii. If the traveler has changes to their travel and are not eligible for reimbursement in the amount of the advance, the amount in excess of the advance will be deducted from other reimbursable expenses submitted for the trip, or on future Expense Statements at the discretion of the CFO.

(b) Exceptions

- i. Any exception to this policy must be approved in writing by the CEO.
- ii. If an advance has been made that was in excess of the actual expense, and the excess amount may not be recoverable for any reason, the CFO shall notify the Board of Directors at their next meeting of such circumstance.

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APPENDIX A

Utah Office of Administrative Rules

R25. Administrative Services, Finance.

R25-7. Travel-Related Reimbursements for State Employees.

R25-7-1. Purpose.

The purpose of this rule is to establish procedures to be followed by departments to pay travel-related reimbursements to state employees.

R25-7-2. Authority and Exemptions.

This rule is established pursuant to:

- (1) Section 63A-3-107, which authorizes the Division of Finance to make rules governing in-state and out-of-state travel expenses; and
- (2) Section 63A-3-106, which authorizes the Division of Finance to make rules governing meeting per diem and travel expenses for board members attending official meetings.

R25-7-3. Definitions.

- (1) "Agency" means any department, division, commission, council, board, bureau, committee, office, or other administrative subunit of state government.
- (2) "Board" means a board, commission, council, committee, task force, or similar body established to perform a governmental function.
- (3) "Department" means all executive departments of state government.
- (4) "Finance" means the Division of Finance.
- (5) "Home-Base" means the location the employee leaves from and/or returns to.
- (6) "Per diem" means an allowance paid daily.
- (7) "Policy" means the policies and procedures of the Division of Finance, as published in the "Accounting Policies and Procedures."
- (8) "Rate" means an amount of money.
- (9) "Reimbursement" means money paid to compensate an employee for money spent.
- (10) "State employee" means any person who is paid on the state payroll system.

R25-7-4. Eligible Expenses.

- (1) Reimbursements are intended to cover all normal areas of expense.
- (2) Requests for reimbursement must be accompanied by original receipts for all expenses except those for which flat allowance amounts are established.

R25-7-5. Approvals.

- (1) For insurance purposes, all state business travel, whether reimbursed by the state or not, must have prior approval by an appropriate authority. This also includes non-state employees where the state is paying for the travel expenses.
- (2) Both in-state and out-of-state travel must be approved by the Executive Director or designee. The approval of in-state travel reimbursement forms may be considered as documentation

of prior approval for in-state travel. Prior approval for out-of-state travel should be documented on form FI5 - "Request for Out-of-State Travel Authorization".

(3) Exceptions to the prior approval for out-of-state travel must be justified in the comments section of the Request for Out-of-State Travel Authorization, form FI 5, or on an attachment, and must be approved by the Department Director or the designee.

(4) The Department Director, the Executive Director, or the designee must approve all travel to out-of-state functions where more than two employees from the same department are attending the same function at the same time.

R25-7-6. Reimbursement for Meals.

(1) State employees who travel on state business may be eligible for a meal reimbursement.

(2) The reimbursement will include tax, tips, and other expenses associated with the meal.

(3) Allowances for in-state travel differ from those for out-of-state travel.

(a) The daily travel meal allowance for in-state travel is \$43.00 and is computed according to the rates listed in the following table.

TABLE 1

In-State Travel Meal Allowances

Meals	Rate
Breakfast	\$10.00
Lunch	\$14.00
Dinner	\$19.00
Total	\$43.00

(b) The daily travel meal allowance for out-of-state travel is \$46.00 and is computed according to the rates listed in the following table.

TABLE 2

Out-of-State Travel Meal Allowances

Meals	Rate
Breakfast	\$10.00
Lunch	\$14.00
Dinner	\$22.00
Total	\$46.00

(4) When traveling to a Tier I premium location (Anchorage, Chicago, Hawaii, New York City, San Francisco, and Seattle), the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$69 per day.

When traveling to a Tier II premium location (Atlanta, Baltimore, Boston, Dallas, Los Angeles, San Diego, and Washington, DC), the traveler may choose to accept the per diem rate for

out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$59 per day.

(a) The traveler will qualify for premium rates on the day the travel begins and/or the day the travel ends only if the trip is of sufficient duration to qualify for all meals on that day.

(b) Complimentary meals of a hotel, motel and/or association and meals included in registration costs are deducted from the premium location allowance as follows:

Tier I Location

(i) If breakfast is provided deduct \$16, leaving a premium allowance for lunch and dinner of actual up to \$53.

(ii) If lunch is provided deduct \$20, leaving a premium allowance for breakfast and dinner of actual up to \$49.

(iii) If dinner is provided deduct \$33, leaving a premium allowance for breakfast and lunch of actual up to \$36.

Tier II Location

(i) If breakfast is provided deduct \$13, leaving a premium allowance for lunch and dinner of actual up to \$46.

(ii) If lunch is provided deduct \$17, leaving a premium allowance for breakfast and dinner of actual up to \$42.

(iii) If dinner is provided deduct \$29, leaving a premium allowance for breakfast and lunch of actual up to \$30.

(c) The traveler must use the same method of reimbursement for an entire day.

(d) Actual meal cost includes tips.

(e) Alcoholic beverages are not reimbursable.

(5) When traveling in foreign countries, the traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed the actual meal cost, with original receipts, not to exceed the federal reimbursement rate for the location as of the date of travel.

(a) The traveler may use both reimbursement methods during a trip; however, they must use the same method of reimbursement for an entire day.

(b) Actual meal cost includes tips.

(c) Alcoholic beverages are not reimbursable.

(6) The meal reimbursement calculation is comprised of three parts:

(a) The day the travel begins. The traveler's entitlement is determined by the time of day the traveler leaves their home base (the location the employee leaves from and/or returns to), as illustrated in the following table.

TABLE 3

The Day Travel Begins

1st Quarter a.m.	2nd Quarter a.m.	3rd Quarter p.m.	4th Quarter p.m.
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12:00-5:59 *B, L, D	6:00-11:59 *L, D	12:00-5:59 *D	6:00-11:59 *no meals
In-State			
\$43.00	\$33.00	\$19.00	\$0
Out-of-State			
\$46.00	\$36.00	\$22.00	\$0

*B = Breakfast, L = Lunch, D = Dinner

(b) The days at the location.

(i) Complimentary meals of a hotel, motel, and/or association and meals included in the registration cost are deducted from the total daily meal allowance. However, continental breakfasts will not reduce the meal allowance. Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a "continental breakfast" if no hot food items are offered.

(ii) Meals provided on airlines will not reduce the meal allowance.

(c) The day the travel ends. The meal reimbursement the traveler is entitled to is determined by the time of day the traveler returns to their home base, as illustrated in the following table.

TABLE 4

The Day Travel Ends

1st Quarter a.m. 12:00-6:00 *no meals	2nd Quarter a.m. 6:01-12:00 *B	3rd Quarter p.m. 12:01-6:00 *B, L	4th Quarter p.m. 6:01-11:59 *B, L, D
In-State			
\$0	\$10.00	\$24.00	\$43.00
Out-of-State			
\$0	\$10.00	\$24.00	\$46.00

*B = Breakfast, L = Lunch, D = Dinner

(7) An employee may be authorized by the Department Director or designee to receive a taxable meal allowance when the employee's destination is at least 100 miles one way from their home base and the employee does not stay overnight.

(a) Breakfast is paid when the employee leaves their home base before 6:00 a.m.

(b) Lunch is paid when the trip meets one of the following requirements:

(i) The employee is on an officially approved trip that warrants entitlement to breakfast and dinner.

(ii) The employee leaves their home base before 10 a.m. and returns after 2 p.m.

- (iii) The Department Director provides prior written approval based on circumstances.
- (c) Dinner is paid when the employee leaves their home base and returns after 6:00 p.m.
- (d) The allowance is not considered an absolute right of the employee and is authorized at the discretion of the Department Director or designee.

R25-7-7. Meals for Statutory Non-Salaried State Boards.

(1) When a board meets and conducts business activities during mealtime, the cost of meals may be charged as public expense.

(2) Where salaried employees of the State of Utah or other advisors or consultants must, of necessity, attend such a meeting in order to permit the board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. In determining whether or not the presence of such employees, advisors, or consultants is necessary, the boards are requested to restrict the attendance of such employees, advisors, or consultants to those absolutely necessary at such mealtime meetings.

R25-7-8. Reimbursement for Lodging.

State employees who travel on state business may be eligible for a lodging reimbursement.

(1) For stays at a conference hotel, the state will reimburse the actual cost plus tax and any mandatory fees charged by the hotel for both in-state and out-of-state travel. The traveler must include the conference registration brochure with the Travel Reimbursement Request, form FI 51A or FI 51B.

(2) For in-state lodging at a non-conference hotel, the state will reimburse the actual cost up to \$70 per night for single occupancy plus tax and any mandatory fees charged by the hotel except as noted in the table below:

TABLE 5

Cities with Differing Rates

Beaver	\$75.00 plus tax and mandatory fees
Blanding	\$75.00 plus tax and mandatory fees
Bluff	\$95.00 plus tax and mandatory fees
Brigham City	\$80.00 plus tax and mandatory fees
Bryce Canyon City	\$80.00 plus tax and mandatory fees
Cedar City	\$80.00 plus tax and mandatory fees
Duchesne	\$85.00 plus tax

	and mandatory fees
Ephraim	\$75.00 plus tax and mandatory fees
Farmington	\$85.00 plus tax and mandatory fees
Fillmore	\$75.00 plus tax and mandatory fees
Garden City	\$80.00 plus tax and mandatory fees
Green River	\$85.00 fees plus tax and mandatory
Hanksville	\$75.00 plus tax and mandatory fees
Heber	\$85.00 plus tax and mandatory fees
Kanab	\$90.00 plus tax and mandatory fees
Layton	\$90.00 plus tax and mandatory fees
Logan	\$85.00 plus tax and mandatory fees
Mexican Hat	\$90.00 plus tax and mandatory fees
Moab	\$110.00 plus tax and mandatory fees
Monticello	\$80.00 plus tax and mandatory fees
Ogden	\$90.00 plus tax and mandatory fees
Panguitch	\$75.00 plus tax and mandatory fees

Park City/Midway	\$110 plus tax and mandatory fees
Price	\$75.00 plus tax and mandatory fees
Provo/Orem/Lehi/American Fork/ Springville	\$85.00 plus tax and mandatory fees
Roosevelt/Ballard	\$90.00 plus tax and mandatory fees
Salt Lake City Metropolitan Area (Draper to Centerville), Tooele	\$100.00 plus tax and mandatory fees
St. George/Washington/Springdale/ Hurricane	\$85.00 plus tax and mandatory fees
Torrey	\$85.00 plus tax and mandatory fees
Tremonton	\$90.00 plus tax and mandatory fees
Vernal	\$95.00 plus tax and mandatory fees
All Other Utah Cities	\$70.00 plus tax and mandatory fees

(3) State employees traveling less than 50 miles from their home base are not entitled to lodging reimbursement. Miles are calculated from either the departure home-base or from the destination to the traveler's home-base. The traveler may leave from one home-base and return to a different home-base. For example, if the traveler leaves from their residence, then the home-base for departure calculations is their residence. If the traveler returns to where they normally work (i.e. Cannon Health Building), then the home-base for arrival calculations is the Cannon Health Building.

(a) In some cases, agencies must use judgement to determine a traveler's home-base. The following are some things to consider when determining a traveler's home-base.

(i) Is the destination less than 50 miles from the traveler's home or normal work location? If the destination is less than 50 miles from either the traveler's home or from their normal work location, then generally the employee should not be reimbursed for lodging.

(ii) Is there a valid business reason for the traveler to go to the office (or to some other location) before driving to the destination?

(iii) Is the traveler required to work at the destination the next day?

(iv) Is the traveler going directly home after the trip, or is there a valid business reason for the traveler to first go to the office (or to some other location)?

(v) Even if "it is not specifically against policy", would the lodging be considered necessary, reasonable and in the best interest of the State?

(4) When the State of Utah pays for a person from out-of-state to travel to Utah, the in-state lodging per diem rates will apply.

(5) For out-of-state travel stays at a non-conference hotel, the state will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel, not to exceed the federal lodging rate for the location. These reservations must be made through the State Travel Office.

(6) The state will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel for in-state or out-of-state travel stays where the department/traveler makes reservations through the State Travel Office.

If lodging is not available at the allowable per diem rate in the area the employee needs to stay, the State Travel Office will book a hotel with the best available rate. In this circumstance, the employee will be reimbursed at the actual rate booked.

If an employee chooses to stay at a hotel that costs more than the allowable per diem rate, the employee will only be reimbursed for the allowable per diem rate plus tax and any mandatory fees charged by the hotel. These instances will be audited 100% by the State Finance Post-Auditors.

(7) Lodging is reimbursed at the rates listed in Table 5 for single occupancy only. For double state employee occupancy, add \$20, for triple state employee occupancy, add \$40, for quadruple state employee occupancy, add \$60.

(8) Exceptions will be allowed for unusual circumstances when approved in writing by the traveler's Department Director or designee prior to the trip.

(a) For out-of-state travel, the approval may be on the form FI 5.

(b) Attach the written approval to the Travel Reimbursement Request, form FI 51B or FI 51D.

(9) A proper receipt for lodging accommodations must accompany each request for reimbursement.

A proper receipt is a copy of the registration form generally used by motels and hotels which includes the following information: name of motel/hotel, street address, town and state, telephone number, current date, name of person/persons staying at the motel/hotel, date(s) of occupancy, amount and date paid, number in the party, and (single, double, triple, or quadruple occupancy).

(10) When lodging is required, travelers should stay at the lodging facility nearest to the meeting/training/work location where state lodging per diem rates are accepted in order to minimize transportation costs.

(11) Travelers may also elect to stay with friends or relatives or use their personal campers or trailer homes instead of staying in a hotel.

(a) With proof of staying overnight away from home on approved state business, the traveler will be reimbursed the following:

(i) \$25 per night with no receipts required or

(ii) Actual cost up to \$40 per night with a signed receipt from a facility such as a campground or trailer park, not from a private residence.

(12) Travelers who are on assignment away from their home base for longer than 90 days will be reimbursed as follows:

(a) First 30 days - follow regular rules for lodging and meals. Lodging receipt is required.

(b) After 30 days - \$46 per day for lodging and meals. No receipt is required.

R25-7-9. Reimbursement for Incidentals.

State employees who travel on state business may be eligible for a reimbursement for incidental expenses.

(1) Travelers will be reimbursed for actual out-of-pocket costs for incidental items such as baggage tips, transportation costs, maid service, and bellman. Gratuities/tips for various services such as taxi/shuttle, assistance with baggage, maid service, and bellman, may be reimbursed up to a combined maximum of \$5.00 per day.

(a) Tips for doormen and meals are not reimbursable.

(b) No other gratuities will be reimbursed.

(c) Include an original receipt for each individual incidental item above \$19.99.

(2) The state will reimburse incidental ground transportation and parking expenses.

(a) Travelers shall document all official business use of taxi, bus, parking, and other ground transportation including dates, destinations, parking locations, receipts, and amounts.

(b) Personal use of such transportation to restaurants is not reimbursable.

(c) The maximum that airport parking will be reimbursed is the economy lot parking rate at the airport they are flying out of. A receipt is required for amounts of \$20 or more.

(3) Registration should be paid in advance on a state warrant, or with a state purchasing card.

(a) A copy of the approved FI 5 form must be included with the Payment Voucher for out-of-state registrations.

(b) If a traveler must pay the registration when they arrive, the agency is expected to process a Payment Voucher and have the traveler take the state warrant with them.

(4) Telephone calls related to state business are reimbursed at the actual cost.

(a) The traveler shall list the amount of these calls separately on the Travel Reimbursement Request, form FI 51A or FI 51B.

(b) The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for business telephone calls and personal telephone calls.

(5) Allowances for personal telephone calls made while out of town on state business overnight may be based on the number of nights away from home. The traveler must provide an original lodging receipt or original personal phone bill showing the phone number called and the dollar amount for personal telephone calls.

(a) Four nights or less - actual amount up to \$2.50 per night.

(b) Five to eleven nights - actual amount up to \$20.00

(c) Twelve nights to thirty nights - actual amount up to \$30.00

(d) More than thirty days - start over

(6) Actual laundry expenses up to \$18.00 per week will be allowed for trips in excess of six consecutive nights, beginning after the sixth night out.

(a) The traveler must provide receipts for the laundry expense.

(b) For use of coin-operated laundry facilities, the traveler must provide a list of dates, locations, and amounts.

(7) An amount of \$5 per day will be allowed for travelers away in excess of six consecutive nights beginning after the sixth night out.

(a) This amount covers miscellaneous incidentals not covered in this rule.

(b) This allowance is not available for travelers going to conferences.

(8) Travel on a Weekend during Trips of More Than 10 Nights' Duration - A department may provide for employees to return home on a weekend when a trip extends longer than ten nights. Reimbursements may be given for costs allowed by these policies.

R25-7-10. Reimbursement for Transportation.

State employees who travel on state business may be eligible for a transportation reimbursement.

(1) Air transportation is limited to Air Coach or Excursion class. Priority seating charges will not be reimbursed unless preapproved by the department director or designee.

(a) All reservations (in-state and out-of-state) should be made through the State Travel Office for the least expensive air fare available at the time reservations are made.

(b) Only one change fee per trip will be reimbursed.

(c) The explanation for the change and any other exception to this rule must be given and approved by the Department Director or designee.

(2) Travelers may be reimbursed for mileage to and from the airport and long-term parking or away-from-the-airport parking.

(a) The maximum reimbursement for parking, whether travelers park at the airport or away from the airport, is the long-term parking rate at the airport they are flying out of.

(b) The parking receipt must be included with the Travel Reimbursement Request, form FI 51A or FI 51B for amounts of \$20 or more.

(c) Travelers may be reimbursed, up to the maximum reimbursements rate, for mileage to and from the airport to allow someone to drop them off and to pick them up.

(3) Travelers may use private vehicles with approval from the Department Director or designee.

(a) Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

(b) Reimbursement for a private vehicle will be at the rate of 42 cents per mile or 54 cents per mile if a state vehicle is not available to the employee.

(i) To determine which rate to use, the traveler must first determine if their department has an agency vehicle (long-term leased vehicle from Fleet Operations) that meets their needs and is reasonably available for the trip (does not apply to special purpose vehicles). If reasonably available, the employee should use an agency vehicle. If an agency vehicle that meets their needs is not reasonably available, the agency may approve the traveler to use either a daily pool fleet vehicle or a private vehicle. If a daily pool fleet vehicle is not reasonably available, the traveler may be reimbursed at 54 cents per mile.

(ii) If a trip is estimated to average 100 miles or more per day, the agency should approve the traveler to rent a daily pool fleet vehicle if one is reasonably available. Doing so will cost less than if the traveler takes a private vehicle. If the agency approves the traveler to take a private vehicle, the employee will be reimbursed at the lower rate of 42 cents per mile.

(c) Agencies may establish a reimbursement rate that is more restrictive than the rate established in this Section.

(d) Any exceptions to this mileage reimbursement rate guidance must be approved in writing by the employees Executive Director or designee.

(e) Mileage will be computed using Mapquest or other generally accepted map/route planning website, or from the latest official state road map and will be limited to the most economical, usually traveled routes.

(f) If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(g) An approved Private Vehicle Usage Report, form FI 40, should be included with the department's payroll documentation reporting miles driven on state business during the payroll period.

(h) Departments may allow mileage reimbursement on an approved Travel Reimbursement Request, form FI 51A or FI 51B, if other costs associated with the trip are to be reimbursed at the same time.

(4) A traveler may choose to drive instead of flying if preapproved by the Department Director or designee.

(a) If the traveler drives a state-owned vehicle, the traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of the airline trip. The traveler may also be reimbursed for incidental expenses such as toll fees and parking fees.

(b) If the traveler drives a privately-owned vehicle, reimbursement will be at the rate of 42 cents per mile or the airplane fare, whichever is less, unless otherwise approved by the Department Director or designee.

(i) The lowest fare available within 30 days prior to the departure date will be used when calculating the cost of travel for comparison to private vehicle cost.

(ii) A comparison printout which is available through the State Travel Office is required when the traveler is taking a private vehicle.

(iii) The traveler may be reimbursed for meals and lodging for a reasonable amount of travel time; however, the total cost of the trip must not exceed the equivalent cost of an airline trip.

(iv) If the traveler uses a private vehicle on official state business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense.

(c) When submitting the reimbursement form, attach a schedule comparing the cost of driving with the cost of flying. The schedule should show that the total cost of the trip driving was less than or equal to the total cost of the trip flying.

(d) If the travel time taken for driving during the employee's normal work week is greater than that which would have occurred had the employee flown, the excess time used will be taken as annual leave and deducted on the Time and Attendance System.

(5) Use of rental vehicles must be approved in writing in advance by the Department Director or designee.

(a) An exception to advance approval of the use of rental vehicles shall be fully explained in writing with the request for reimbursement and approved by the Department Director or designee.

(b) Detailed explanation is required if a rental vehicle is requested for a traveler staying at a conference hotel.

(c) When making rental car arrangements through the State Travel Office, reserve the vehicle you need. Upgrades in size or model made when picking up the rental vehicle will not be reimbursed.

(i) State employees should rent vehicles to be used for state business in their own names, using the state contract so they will have full coverage under the state's liability insurance.

(ii) Rental vehicle reservations not made through the State Travel Office must be approved in advance by the Department Director or designee.

(iii) The traveler will be reimbursed the actual rate charged by the rental agency.

(iv) The traveler must have approval for a rental car in order to be reimbursed for rental car parking.

(6) Travel by private airplane must be approved in advance by the Department Director or designee.

(a) The pilot must certify to the Department Director or designee that the pilot is certified to fly the plane being used for state business.

(b) If the plane is owned by the pilot/employee, the pilot must certify the existence of at least \$500,000 of liability insurance coverage.

(c) If the plane is a rental, the pilot must provide written certification from the rental agency that the insurance covers the traveler and the state as insured. The insurance must be adequate to cover any physical damage to the plane and at least \$500,000 for liability coverage.

(d) Reimbursement will be made at 53 cents per mile.

(e) Mileage calculation is based on air mileage and is limited to the most economical, usually-traveled route.

(7) Travel by private motorcycle must be approved prior to the trip by the Department Director or designee. Travel will be reimbursed at 20 cents per mile.

(8) A car allowance may be allowed in lieu of mileage reimbursement in certain cases. Prior written approval from the Department Director, the Executive Director of the Department of Administrative Services, and the Governor is required.

KEY: air travel, per diem allowances, state employees, transportation

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